

By: Darby, Otto, Cook, Bonnen of Brazoria,  
Israel

H.B. No. 2083

A BILL TO BE ENTITLED

AN ACT

relating to the determination of the appraised value of property  
for purposes of an ad valorem tax protest or appeal.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.01, Tax Code, is amended by adding  
Subsections (f) and (g) to read as follows:

(f) The selection of comparable properties and the  
application of appropriate adjustments for the determination of an  
appraised value of property by any person under Section 41.43(b)(3)  
or 42.26(a)(3) must be based on the application of generally  
accepted appraisal methods and techniques. Adjustments must be  
based on recognized methods and techniques that are necessary to  
produce a credible opinion.

(g) Notwithstanding any other provision of this section,  
property owners representing themselves are entitled to offer an  
opinion of and present argument and evidence related to the market  
and appraised value or the inequality of appraisal of the owner's  
property.

SECTION 2. This Act takes effect January 1, 2016.